

## ASSESSMENT OF PUBLIC FINANCIAL MANAGEMENT AND STATE OF INFRASTRUCTURE IN TARABA STATE OF NIGERIA

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### ABSTRACT

This study examined public financial management and state of infrastructure in Taraba State of Nigeria. The study used survey design. Data were collected through administration of questionnaire to respondents across the state, interviews were also conducted. The questionnaire was designed on 5-point Likert scale. Descriptive statistics, Pearson correlation were employed in the analyses of data. Also, chi-square was used in testing the research hypotheses. The study reveals that budget performance has positive and significant effect on state of infrastructure. In addition, it was revealed that the state of infrastructure in Taraba State does not reflect the budget. The findings have implications on government officials, relevant government agencies, and the general public. The study therefore recommends that government should take it as an obligation to implement significant proportion of budget to improve the state of infrastructure.

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### INTRODUCTION

It is required that a democratic government provides good public governance rooted in quality institutions, informed and adequately motivated citizenry and good infrastructures. Good governance brings about sound financial management system. Public financial management is key in determining government's ability to deliver public services such as infrastructures. Public financial management is about ensuring that public money is well spent and it is made to stretch as far as possible. It provides leaders and public sector managers with information to make decisions and to know if they are using resources effectively. It also helps government in transmitting its strategy into action, and it encourages responsive and efficient public sector. The stages in achieving the aims are; planning, passing of budget, managing efficiently and reporting feedbacks.

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A good budgetary system is the major driver of good governance. There are six essential characteristics that have been universally accepted, on the basis of international experience, as a framework for assessing a good budgetary system. These attributes according to Abimaje (2008) are: constructive political engagement; policy clarity, consistency and affordability; predictability; transparency; comprehensiveness and accountability.

Nigeria is one of the largest producers of oil and gas but most Nigerians suffer from abject poverty and inadequate infrastructure like road network, hospitals, schools, power supply among others; perhaps because of how public resources are managed. Kizito and Aminu (2013) add that when public spending is compromised it might result to the following; ineffective oversight and scrutiny, a dysfunctional budget process, weak capital budget implementation, and flawed state finance institution. Judging from the above it appears that there are certain prevailing problems that prevent the attainment of good public governance in Nigeria, especially at the second tier of government.

The Nigerian public sector financial management which encompasses the three tiers of government is the driver of the economy but its desired impact seems to be far from pushing the economy to a higher level. This is coming at a time when Nigeria's contemporaries have since moved ahead of it. The states exert much pressure on the economy as they control over a half of the country financial resources. It is therefore more rational to examine the quality of financial management of one of the states (Taraba) as a model. It is against this backdrop that this study examines public financial management and state of infrastructure in Taraba State of Nigeria.

The study is of immense importance to the government of Taraba in prudent and purposeful financial management, especially at this time of dwindling financial resources. It will assist in growing the economy in the long run. Researches in this area seem to be ignored. Therefore, this research will serve as a pointer to other researchers, politicians, senior public financial managers, accountants and students of accounting, public administration and political science. The study would help the university in managing its meager finances as well.

## **1.1 Research Hypotheses**

- i) **H<sub>01</sub>:** Budget performance has no significant relationship with the state of infrastructure in Taraba state.
- ii) **H<sub>02</sub>:** State of infrastructure in Taraba state does not reflect the budget

## **1.2 Literature Review**

### **1.2.1 The Concept of Public Financial Management**

Public sector financial management which is also known as public financial management (PFM) is viewed by experts in different ways. Onuorah and Appiah (2012) define public financial management to concern the planning, organizing, procurement and utilization of government funds as well as the formulation of appropriate policies in order to achieve the aspiration of the society.

Public financial management is all about the management and control of budget which states what the government intends to do in a year (NOUN, 2012). PFM deals with the judicious use of fund and also ensures financial accountability. Onuorah and Appiah

(2012) pointed out that to achieve a Sound Public Management System, accountability is required and care should be taken when designing it. Accountability in PFM should go beyond the naming and sharing of official, or the pursuit of sleaze to a search for the government to reduce the incidence of institutional recidivism. Accountability provides government the means to understand how the system may fail and finding ways for the system to succeed (Onuorah and Appiah, 2012).

Rendio and Dorotinsky (2007) point out that the quality of public management is a key determinant of government effectiveness, a government where the public management is stable, it appears to be performing well. It implies that the effectiveness of the public sector is needed to maximize the efficient use of resources, create acceptable level of transparency and account in government finance, also the collection of sufficient resources from the economy in an appropriate manner along with allocating and the use these resources efficiently and effectively constitute a good financial management system. Therefore, the effectiveness and efficiency of public sector financial management, relies on financial accountability, financial control, transparency, and prudence to the society. It is important to note that public financial management encourages good governance and good governance provides the required services like infrastructure to its citizens, facilitates the attainment of budgetary goals.

Public financial management can be seen as that part of administrative function that concerns planning and controlling of public finances. Thus, the focal point of public financial management is how to efficiently and effectively utilize public resources to meet the needs of the people in an equitable manner especially towards infrastructural growth.

### 1.2.2 Stages of Public Financial Management

Onuorah and Appiah (2012) enumerated the following stages of public financial management.

**(i) Policy Formulation:** Policy formulation is one of the most important stages in public financial management structure. According to Premchand (1999) the transformation of the society's aspirations into feasible policies with well-recognized financial implications is at the heart of financial management. Issues not addressed during policy formulation tend to grow in magnitude during implementation and may frequently contribute to major reversals in the pursuit of policies or major slippages that may lead to contrary results. Public financial management should be targeted towards achieving both micro and macroeconomic policies. Thus, it entails a clearly defined structured and articulated system that moves to promote cost-consciousness in the use of resources.

**(ii) Budget Formulation:** The budget formulation involves the allocation of resources by the executives before submission to the legislature for review and final approval. According to Appah (2009), budget formulation in Nigeria involves the articulation of the fiscal, monetary, political, economic, social and welfare objectives of the government by the President; based on (i) the department issues, policies and guidelines which form the basis of circulars to Ministries/Departments requesting for inputs and their needs for the ensuring fiscal periods; (ii) accounting officers of responsibility units are required to obtain and collate the needs of their units; and (iii) accounting officers of ministries, in this case the Permanent Secretaries, are required to collate these proposals which would be defended by unit heads before the supervising minister.

**(iii) Budget Structures:** According to Anyanwu (1997), budget structure addresses the question of how the budget is or should be composed. In Nigeria, budgets have revenues and expenditure sides. According to Prenchard (1999), many governments have yet to put in place cash management systems, which would pave way for coordinated domestic management. The practice of limiting outlays to collected revenues has exacerbated this problem. He, further argued that there is a massive underfunding of programs and projects provided for in the budget.

**(iii) Payments System:** This involves the operational procedures for receiving monies for the public and for making payments to them. In Nigeria, governments make payments using a variety of procedures. These include book adjustments, issue of cheques, and payment authorities and electronic payment systems.

**(iv) Government Accounting and Financial Reporting:** Government accounting and financial reporting is a very important component of the public sector financial management process in Nigeria. As Adams (2001) noted that government accounting entails the recording, communicating, summarizing, analyzing and interpreting financial statement in aggregate and in details. In the same vein, Prenchard (1999) argues that government accounts have the dual purpose of meeting internal management requirements while providing the public with a window on government operations. Government financial reports should be prepared with the objective in mind of providing full disclosure on a timely basis of all material facts relating to government financial position and operations (Achua, 2009). Financial reports on their own do not mean accountability but they are sensitive part of accountability to the public.

**(v) Audit:** One of the fundamental aspects of public sector financial management in Nigeria is the issue of audit of government financial reports. Audit is the process carried out by suitably qualified Auditors during the accounting records and the financial statements of enterprises are subjected to examination by the independent Auditors with the main purpose of expressing an opinion in accordance with the terms of appointment. The high level of corruption in the public sector of Nigeria is basically as a result of the failure of auditing. As Prenchard (1999) puts it “many audit agencies are legally prevented from reviewing policies. Most of them cannot follow the trail of money, as they do not have the right to look into books of contractors, and autonomous agencies”. One fundamental failure of audit is the absence of value for money in the Nigerian public sector.

**(vi) Legislative Control:** The legislature (House of Representative and Senate) in Nigeria is expected to perform this very important task of controlling and regulating the revenue and expenditure estimates in any fiscal year. It is the responsibility of the members of the National Assembly to ensure that the budget estimates are properly scrutinized to ensure accuracy, effectiveness and efficiency of government revenue and expenditure.

### 1.2.3 Nature of Infrastructure in Nigeria

Infrastructure includes public utilities such as schools, water supply, good roads, telecommunications, buildings, power supply amongst others. The state of infrastructure in Nigeria is worrisome. Nigeria has made progress in increasing the access of the school age population to education but the consequential rapid expansion and budgetary constraints are severely restraining the progress. As observed by Olufemi (2012), most infrastructures are now decayed and need repair, rehabilitation or replacement. The government of Taraba

State needs to repair most of the roads within the state, and provide electricity as most of the local government areas do not have electricity. In addition, there is inadequacy of water supply in the state as most of the water supply equipment are dilapidated, hence, need replacement. The state of infrastructure of any state is directly related with the quality of life. Government is the system that plans, organizes, controls and supervises the people who are resident in an area in order for all to have conducive-environment for living and a sense of belonging. Governments have the power to put in place all measures that it deem fit will make an environment beneficial for living for everybody.

Infrastructure development in democratic governance is more challenging because of the accessibility of people to government and involves identifying the right project, carrying out feasibility and viability studies and embarking out physical development of the project (Olufemi, 2012). The challenges include finance, technology, design, and maintenance. In addition, there is a problem of succession. Most elected democratic leaders in Nigeria abandon projects that were initiated and started by their predecessors, and this contributes significantly to inadequacy of completed projects. These are not unconnected with dearth of visionary leaders, corruption, project management and monitoring.

Infrastructure development is a major determinant of achievements of democratic leaders and it is the foundation of good democratic governance. Agitation for infrastructural development is higher in democratic government than in military dictatorship or compared to developed countries. The numerous challenges of infrastructure development have not been addressed by democratic leaders. Basic infrastructure facilitates sustainable development and trade both locally and internationally. Nigeria lacks such basic infrastructure that result to economic growth and development. For example, some local government areas (especially Kurmi and Sardauna LGAs) in Taraba State have enormous natural resources which generate revenue to the state, but accessibility to those areas due to bad road, lack of electricity hamper economic activities. One may begin to wonder if budget is properly done and implemented. This boils down to issue of accountability and transparency by the leaders.

#### **1.2.4 Review of Empirical Studies**

There is paucity of empirical studies on public financial management and infrastructural development in Nigeria. In an effort to augment the limited studies, Edame, and Ejue (2013) examine the budgeting role, infrastructural development and economic growth vis-a-vis the political development of Nigeria with reference to Ogoja local government area of Cross River State as the case study. Primary data were collected using questionnaire and analysed using descriptive statistics and chi-square. The result shows that there is a significant relationship between budgeting and infrastructural development in Nigeria. In addition, it reveals that there is a correlation between budgeting and development of sub-economic sector in Nigeria. Similarly, Emenike (2016) assess the impact of public financial management on economic development of developing countries. Data collected were analysed using descriptive statistics and multiple regressions. It was found that public financial management does not impact significantly on economic development of Nigeria.

Furthermore, Saunders (1985) examine the relationship between economic growth and public expenditure of OECD countries for 1960-1981. The result shows that there is



causality running in opposite direction between the variables. Aruwa (2012) examines the association between government revenues and expenditures, expenditures and economic growth using cointegration and VAR-based error correction models on annual data ranging from 1979 – 2008. The study reveals that government expenditure is not employed as a fiscal instrument and the revenue growth drives government expenditure. Similarly, Pere and Buseni (2013) assessed the extent local government financial management impact on effective and judicious use of public financial resources in Bayelsa state. The study employed descriptive and survey designs. Among other things, the findings of the study revealed that to a slight extent public financial management in the local governments has impact on effective and judicious use of public financial resources in Bayelsa state. There is also a significant impact of financial planning and control on quality delivery of public services in local government areas of Bayelsa state; and also verified that the practice of public financial management enhance transparency and accountability in the use of public financial resources in Bayelsa state. Hence, the study concluded that local government financial management has positive impact on effective and judicious use of public financial resources in Bayelsa state.

Onuorah and Appah (2012) examine the management of public funds in terms of how public office holders give accountability report of their stewardship. The findings reveal that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of economic, social and political information about government activities are completely non available or partially available for the citizens to assess the performance of public officers mostly the political office holders. Omodero and Okafor (2016) determine the efficiency and accountability of public sector revenue and expenditure in Nigeria (1970-2014). Findings reveal that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of financial information, social and political information about government activities are completely non-available or partially available for the citizens to assess the performance of public officers mostly the political office holders. The study therefore concluded that that there is a significant relationship between efficiency of public sector expenditure, recurrent expenditure and capital expenditure in Nigeria from 1970-2014. From the review, it is evident that public financial management does not have significant effect on infrastructural growth in Nigeria.

## METHODOLOGY

This study adopted survey design. The survey design is used to collect primary data representing a cross-section of the target population of Taraba state Political Administrators, Accountants and Auditors, as well as key officers of the ministry of finance, Accountant-General, Auditor-General, and electorates. The data collected are about public financial management and state of infrastructure in Taraba state. The population of the study is 900 cutting across the sixteen LGAs of Taraba state. The size of the sample is 500. The 500 respondents were selected randomly from the sixteen LGAs of the state. Two LGAs were randomly selected from each senatorial zone including the state capital.

$$X^2 = \sum (f_o - f_e)^2 / f_e$$

Degree of freedom;  $k - 1$

Where;  $f_o$  is an observed frequency in a particular category

$f_e$  is an expected frequency in a particular category

$k$  is the number of categories.

level of significance is 0.05 and 0.10

## RESULTS AND DISCUSSIONS

This section discusses the results obtained from the analysis of the data collected. 500 questionnaires were administered but 361 were successfully filled and returned based on which analyses were made.

### 3.1 Correlations

The correlation was determined using Pearson Correlation. Table 3.1 shows the result

**Table 3.1:** *Correlations between State of Infrastructure and Budget Performance*

		The state of infrastructure in Taraba state reflect the budget	Budget performance in Taraba State has relationship with the nature of infrastructure
The state of infrastructure in Taraba State reflect the budget	Pearson Correlation	1	0.191**
	Sig. (2-tailed)		0.000
	N	351	347
Budget performance in Taraba State has relationship with the nature of infrastructure	Pearson Correlation	0.191**	1
	Sig. (2-tailed)	0.000	
	N	347	350

**Source:** SPSS Output, 2018

Table 3.1 depicts the result of the correlations between state of infrastructure and budget performance in Taraba State. The result connotes that Pearson correlation is significant at 1% as denoted by the two asterisks which is fairly positively correlated at 0.191. Hence, an increase in budget performance or implementation all other variables remaining constant increases the state of infrastructure. This is also applicable to how infrastructure reflects budget as positive correlation is seen.

**Table 3.2:** *Accountability by the Government of Taraba State to the Public*

	Responses	Frequency	Percent	Valid Percent	Cumulative Percent
	Strongly agree	53	14.7	14.8	14.8
1	Agree	97	26.9	27.2	42.0
2	Strongly disagree	89	24.7	24.9	66.9
3	Disagree	92	25.5	25.8	92.7
4	Undecided	26	7.2	7.3	100.0
5					
	<b>Total</b>	<b>357</b>	<b>98.9</b>	<b>100.0</b>	
	Unanswered	4	1.1		
	<b>Total</b>	<b>361</b>	<b>100.0</b>		

**Source:** Field Survey, 2018

Table 3.2 shows respondents' opinions on whether there is accountability by the government of Taraba State to the public. 150 (53 and 90) or 41.6% of the respondents agreed that there is accountability by the government of Taraba State to the public, 181 (89 and 92) or 50.1%, while 26 or 7.2% of the respondents are undecided as 4 making 1.1% were not answered. The result therefore shows that there is no accountability by the government of Taraba State to the public as indicated by 181. This is in consonance with Onuorah and Appah (2012), Omodero and Okafor (2016) who revealed that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of economic, social and political information about government activities are completely non-available or partially available for the citizens to assess the performance of public officers mostly the political office holders.

**Table 3.3:** *Taraba State Government has been doing well in Budget Implementation Since 1999*

	Responses	Frequency	Percent	Valid Percent	Cumulative Percent
1	Strongly agree	38	10.5	10.6	10.6
2	Agree	84	23.3	23.5	34.1
3	Strongly disagree	112	31.0	31.3	65.4
4	Disagree	89	24.7	24.9	90.2
5	Undecided	35	9.7	9.8	100.0
	<b>Total</b>	<b>358</b>	<b>99.2</b>	<b>100.0</b>	
	Unanswered	3	0.8		
	<b>Total</b>	<b>361</b>	<b>100.0</b>		

Source: *Field Survey, 2018*

Table 3.3 captures the respondents' opinion on whether Taraba state government has been doing well in budget implementation since 1999. From the responses, 122 (38 and 84) or 33.8% agreed that Taraba state government has been doing well in budget implementation since 1999, 201 (112 and 89) representing 55.7% disagreed, and 35 or 9.7% indicates their neutrality while 3 (0.8%) were unanswered. Therefore, it can be inferred that Taraba state government has not been doing well in budget implementation since 1999. Respondents via interview attributed corruption, bad leadership style, lack of revenue, and lack of public scrutiny as factors responsible for lack of budget implementation in Taraba State.

**Table 3.4:** *State of Infrastructure (e.g. good road network, electricity, pipe borne water, good schools among others) in Taraba State*

	Responses	Frequency	Percent	Valid Percent	Cumulative Percent
1	Excellent	39	10.8	11.0	11.0
2	Good	82	22.7	23.0	34.0
3	Poor	158	43.8	44.4	78.4
4	Fair	75	20.8	21.1	99.4
5	Undecided	2	0.6	0.6	100.0
	<b>Total</b>	<b>356</b>	<b>98.6</b>	<b>100.0</b>	
	Unanswered	5	1.4		
	<b>Total</b>	<b>361</b>	<b>100.0</b>		

Source: *Field Survey, 2018*



Table 3.4 depicts that 39 representing 11% of the respondents considers the state of infrastructure to be excellent, 82 or 23% considers it good, 158 or 44.4% considers it poor, 75 or 21.1% of the respondents see it as fair and 2 or 0.6% of the respondents are indecisive. Therefore, this result indicates that the state of infrastructure in Taraba State is poor. This is supported by the views of interviewees that Taraba state has poor infrastructure. There is good number of local government areas (LGAs) in Taraba state who do not have electricity. Also, access to some LGAs is difficult due to poor road, for example Kurmi, Karim Lamido, Sardauna among others. The reasons for the result are not unconnected to lack of budget implementation.

**Table 3.5:** *Service Delivery within Specified Costs, Quality and Time Schedule in Taraba State*

	Responses	Frequency	Percent	Valid Percent	Cumulative Percent
1	Strongly agree	58	16.1	16.3	16.3
2	Agree	90	28.8	22.5	38.8
3	Strongly disagree	80	22.2	29.3	68.1
4	Disagree	104	24.9	25.4	93.5
5	Undecided	23	6.4	6.5	100.0
	<b>Total</b>	<b>355</b>	<b>98.3</b>	<b>100.0</b>	
	Unanswered	6	1.7		
	<b>Total</b>	<b>361</b>	<b>100.0</b>		

**Source:** *Field Survey, 2018*

Table 3.5 depicts the respondents' opinion on whether there is service delivery within specified costs, quality and time schedule in Taraba State. 148 (58 and 90) representing 41% of the respondents agree that there is service delivery within specified costs, quality and time schedule in Taraba State, 184 (80 and 104) or 51% of the respondents disagreed, and 23 or 6.4% of the respondents indicates are neutral. Hence, there is no service delivery within specified costs, quality and time schedule in Taraba State. This supports Onuorah and Appah (2012) who found that there is poor and untimely service delivery by public office holders.

**Table 3.6:** *Sector that has Abandoned Projects in Taraba State*

	Responses	Frequency	Percent	Valid Percent	Cumulative Percent
1	Education	61	16.9	17.2	17.2
2	Health	55	15.2	15.5	32.8
3	Works, Housing, Electricity and Water supply	80	22.2	22.6	55.4
4	All of the above	139	38.5	39.3	94.6
5	None of the above	19	5.3	5.4	100.0
	<b>Total</b>	<b>354</b>	<b>98.1</b>	<b>100.0</b>	
	Unanswered	7	1.9		
	<b>Total</b>	<b>361</b>	<b>100.0</b>		

**Source:** *Field Survey, 2018*

With respect to the sector (s) that has/have abandoned projects, 61 respondents (17.2%) reported that the educational sector has abandoned projects, 55 respondents

(15.5%) opined the health sector, and 80 respondents (22.6%) indicated works, housing, electricity and water sector. 139 respondents (39.3%) indicated that all sectors have abandoned projects while 19 persons (5.4 percent) were of the opinion that none of the sectors has abandoned projects. From the results, it can be deduced that all sectors in the state have abandoned projects. This also reflects the poor state of infrastructure in the state. It implies that there is no succession in government as different leaders embark on projects without completing the projects of predecessors. This is obvious in late Danbaba Suntai's village (Suntai, Bali LGA) where the projects he initiated and started are up to now not completed.

### 3.2 Test of Hypotheses

The hypotheses of the study are tested as follows:

**H<sub>01</sub>:** Budget performance does not have significant effect on infrastructure in Taraba State.

**Table 3.7:** *Chi-square*

Opinion	fo	fe	fo – fe	(fo – fe) <sup>2</sup>	$\frac{(fo - fe)^2}{fe}$
1 Strongly agree	50	72.2	-22.2	492.84	6.83
2 Agree	177	72.2	104.8	10983.04	152.12
3 Strongly disagree	55	72.2	-17.2	295.84	4.10
4 Disagree	62	72.2	-10.2	104.04	1.44
5 Undecided	16	72.2	-56.2	3158.44	44.12
<b>Total</b>	<b>361</b>				208.61

**Source:** *Researchers' Computation, 2018*

Level of significance is 5%

Degree of freedom = k – 1

Therefore, 5 – 1 = 4

Table value = 14.86

**Decision:** Since the calculated value (208.61) > table value (14.86), the study fails to accept the null hypothesis, hence, budget performance has significant effect on infrastructure in Taraba State of Nigeria.

**H<sub>02</sub>:** The state of infrastructure in Taraba State does not reflect the budget

**Table 3.8:** *Chi-square*

Opinion	fo	fe	fo – fe	(fo – fe) <sup>2</sup>	$\frac{(fo - fe)^2}{fe}$
1 Strongly agree	43	70.2	-27.2	739.84	10.54
2 Agree	69	70.2	-1.2	1.44	0.021
3 Strongly disagree	92	70.2	21.8	475.24	6.77
4 Disagree	120	70.2	49.8	2480.04	35.33
5 Undecided	27	70.2	-43.2	1866.24	26.58
<b>Total</b>	<b>351</b>				79.24

**Source:** *Researchers' Computation, 2018*

Level of significance is 10%

Degree of freedom =  $k - 1$

Therefore,  $5 - 1 = 4$

Table value = 13.28

Decision: since the calculated value (79.24) > table value (13.28), the study accepts the null hypothesis, hence, the state of infrastructure in Taraba State does not reflect the budget.

## CONCLUSION AND RECOMMENDATIONS

Based on the findings, it can be concluded that the state of infrastructure in Taraba State does not reflect the budget. This goes down to the issue of accountability. Over the years lack of accountability from democratic leaders has manifested itself in a number of ways, this includes uncompleted projects. The findings have implications on managers of public funds, elected democratic leaders, government agencies such as EFCC, ICPC, electorates, and the general public. This implies that budget implementation in Taraba state is poor since there is poor state of infrastructure as revealed by responses from questionnaire and interview. This is not limited to physical infrastructures but recurrent expenditure (such as salaries). The study also reveals that there is no service delivery within specified costs, quality and time schedule in Taraba State. This clearly indicates that contractors do not carry out their work as expected, and there is no monitoring by government officials. The contractors can decide to do a project below standard in order to earn more or to rush the work so that he can get his pay on time. It is important that as contract is awarded, public fund managers should monitor and supervise the work to get an acceptable and quality project.

In light of the findings, the study makes the following recommendations;

- (1) Government should take it as an obligation that significant portion of budget is implemented as it will improve the nature of infrastructure in the state. There should be available evidence that budgeted resources reach spending units in a timely and transparent manner.
- (2) Government should utilize all sources of revenue in order to finance budget.
- (3) To improve the state of infrastructure in Taraba State and abandoned projects, there should be succession in government. A project that was initiated and started by a predecessor should be completed by the successor irrespective of political party affiliation.
- (4) In order to reduce the level of corruption in public fund spending, relevant government agencies such as EFCC and ICPC should do their work objectively without bias.
- (5) Government should monitor and supervise contracts awarded. This will ensure timely completion and quality of projects.

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